CONTENT

CONTENT

BACKGROUND

Your company runs a **furniture manufacturing business**, specialized in customizing furniture based on customers' requirements. Your company imports materials from across the globe and worked with designers from foreign countries to meet customers' demands.

Malaysia Standard Industrial Classification (MSIC) Code:

31009 Manufacture of other furniture, except of stone, concrete or ceramic

PROOF

OF

INCOME

SCENARIO 1

Issuing e-Invoice
- **Using QR code to fill in customer's information**
- **Treatment of refundable deposit**

A **local business** placed an order with your company to manufacture custom-made table and chair set for RM30,000, a 30% **refundable deposit** will be collected. The customer has **requested for e-Invoice** and has provided you with a QR code for their business information.

Customer information:

Myinvois

FXXX_XXXX. BHD.

This QR allows you to share your taxpayer's information to be shared with others while generating e-invoices.
Please exercise caution and only share the QR code with trusted parties when necessary.

Quotation (ref. no.: QT-0001):

	Unit price (RM)	Amount (RM)
5 units of custom-made table	4,000	20,000
10 units of custom-made chair	1,500	15,000
Total		35,000
10% Sales Tax		3,500
Total including tax		38,500

*30% refundable deposit is required before commencement of work.

Payment arrangement:

30% refundable deposit before commencement of work	11,550
70% remaining payment upon completion of work	26,950
(Inclusive of sales tax)	38,500

SCENARIO 1 (ANSWER)

Only 1 e-Invoice is required for the total amount, no e-invoice is required for the refundable deposit.

Basic Information:

No.	Items	Details
1)	e-Invoice Code / Number	INV-0001
2)	Date and Time Issued	Current date and time

Supplier And Buyer:

No.	Items	Details
	Supplier Details:	
1)	Name	
2)	Tax Identification Number (TIN)	Auto-filled
3)	Registration / Identification / Passport Number	
4)	MSIC Code	31009
5)	Business Activity Description	Auto-filled based on code selected ^
6)	SST Registration Number	
7)	Tourism Tax Registration Number	
8)	E-mail	Pre-populated
9)	Address	* If it was filled up on Taxpayer Profile
10)	Telephone Number	
	Buyer Details:	
1)	ID Type	
2)	Registration / Identification / Passport Number	
3)	Tax Identification Number (TIN)	
4)	Name	*Auto-filled from QR code*
5)	SST Registration Number	
6)	E-mail	
7)	Telephone Number	
8)	Address	

SCENARIO 1 (ANSWER)

Line item:

No.	Items	Details	
1)	Currency	MYR	
2)	Exchange Rate	Leave it blank	
	Line Details:	**Line 1**	**Line 2**
3)	Classification Codes	022 Others	022 Others
4)	Description of Product or Service	Custom-made table	Custom-made chair
5)	Product Tariff Code	Leave it blank	Leave it blank
6)	Quantity	5	10
7)	Measurement	Unit	Unit
8)	Unit Price	RM4,000	RM1,500
9)	Discount Rate and Amount	Leave it blank	Leave it blank
10)	Discount Description		
11)	Fee / Charge Rate and Amount		
12)	Fee / Charge Description		
13)	Tax Type	Sales Tax	Sales Tax
14)	Number of Units	Leave it blank	Leave it blank
15)	Rate per Unit		
16)	Tax Rate	10%	10%
17)	Amount Exempted From Tax	Leave it blank	Leave it blank
18)	Details of Tax Exemption (Mandatory if applicable)		
19)	Country of Origin		

SCENARIO 1 (ANSWER)

Additional Information:

No.	Items	Details
	Frequency of Billing Information:	
1)	Frequency of Billing	
2)	Billing Period Start Date	Leave it blank
3)	Billing Period End Date	
	Payment and Prepayment Information:	
1)	Payment Mode	
2)	Supplier's Bank Account Number	
3)	Payment Terms	
4)	Prepayment Amount	Leave it blank
5)	Prepayment Date	
6)	Prepayment Reference Number	
7)	Bill Reference Number	
	Shipping Information:	
1)	Shipping Recipient's Name	
2)	Address	
3)	ID Type	Leave it blank
4)	Registration / Identification / Passport Number	
5)	Shipping Recipient's TIN	
	Import And Export Information:	
1)	Reference Number of Customs Form No.1,9 etc.	
2)	Incoterms	
3)	Free Trade Agreement (FTA) Information	
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)	Leave it blank
5)	Reference Number of Custom Form No.2	
6)	Details of Other Charges	
7)	Details of Other Charges Description	

SCENARIO 2

Issuing e-Invoice
- **Using "TIN Search" function**
- **Using "Copy as Draft" function**
- **Treatment of non-refundable deposit**
- **Handling sales tax exemption**

A local furniture factory placed an order with your company to manufacture 250 units of sofa legs for RM10,000, a 30% **non-refundable deposit** will be collected. The customer has **requested for e-Invoice**.

Quotation (ref. no.: QT-0002):

Name:	First Formations Sdn. Bhd.
BRN:	202201009321
TIN:	-
SST:	-
Email:	-
Tel. no.:	03-8076 8717
Address:	Suite 15, 6th Floor, IOI Business Park, Bandar Puchong Jaya, 47170 Puchong, Selangor.

	Unit Price (RM)	Amount (RM)
250 units of sofa legs	40	10,000
Sales Tax – Sales tax exemption under Schedule C		Exempted
Total including tax		10,000

*30% non-refundable deposit is required before commencement of work.

Payment arrangement:

30% non-refundable deposit before commencement of work	*3,000*
70% remaining payment upon completion of work	*7,000*
	10,000

SCENARIO 2 (ANSWER)

2 e-Invoice to be required:
i) Non-refundable deposit = RM3,000
ii) Remaining payment = RM7,000

Basic Information:

No.	Items	e-Invoice 1	e-Invoice 2
1)	e-Invoice Code / Number	INV-0002	INV-0003
2)	Date and Time Issued	Upon receipt of deposit	Upon final invoice issuance

Supplier And Buyer:

No.	Items	e-Invoice 1	e-Invoice 2
	Supplier Details:		
1)	Name	Auto-filled	Data will be copied over from e-Invoice 1
2)	Tax Identification Number (TIN)		
3)	Registration / Identification / Passport Number		
4)	MSIC Code	31009	
5)	Business Activity Description	Auto-filled based on code selected ^	
6)	SST Registration Number	Pre-populated	
7)	Tourism Tax Registration Number		
8)	E-mail		
9)	Address		
10)	Telephone Number		
	Buyer Details:		
1)	ID Type	Business Registration No.	Data will be copied over from e-Invoice 1
2)	Registration / Identification / Passport Number	202201009321	
3)	Tax Identification Number (TIN)	Copy from TIN search	
4)	Name	First Formations Sdn. Bhd.	
5)	SST Registration Number	NA	
6)	E-mail	Leave it blank	
7)	Telephone Number	0380768717	
8)	Address	Suite 15, 6th Floor, IOI Business Park, Bandar Puchong Jaya, 47170 Puchong, Selangor, Malaysia.	

SCENARIO 2 (ANSWER)

Line item:

No.	Items	e-Invoice 1	e-Invoice 2
1)	Currency	MYR	*Data will be copied over from e-Invoice 1*
2)	Exchange Rate	Leave it blank	
	Line Details:		
3)	Classification Codes	022 Others	022 Others
4)	Description of Product or Service	30% non-refundable deposit for QT-0002: 250 units of sofa legs	Remaining payment for QT-0002: 250 units of sofa legs
5)	Product Tariff Code	Leave it blank	Leave it blank
6)	Quantity	75	175
7)	Measurement	Unit	Unit
8)	Unit Price	RM40	RM40
9)	Discount Rate and Amount	Leave it blank	Leave it blank
10)	Discount Description		
11)	Fee / Charge Rate and Amount		
12)	Fee / Charge Description		
13)	Tax Type	**Sales tax**	**Sales tax**
14)	Number of Units	Leave it blank	Leave it blank
15)	Rate per Unit		
16)	Tax Rate	10%	10%
17)	Amount Exempted From Tax	RM3,000	RM7,000
18)	Details of Tax Exemption (Mandatory if applicable)	Sale Tax Exemption under Item 1 Schedule C, Sales Tax Exemption Certificate Number: W10-1809-7216849725	Sale Tax Exemption under Item 1 Schedule C, Sales Tax Exemption Certificate Number: W10-1809-7216849725
19)	Country of Origin	Leave it blank	Leave it blank

SCENARIO 2 (ANSWER)

Additional Information:

No.	Items	e-Invoice 1	e-Invoice 2
	Frequency of Billing Information:		
1)	Frequency of Billing	Leave it blank	Leave it blank
2)	Billing Period Start Date		
3)	Billing Period End Date		
	Payment and Prepayment Information:		
1)	Payment Mode	Leave it blank	Leave it blank
2)	Supplier's Bank Account Number		
3)	Payment Terms		
4)	Prepayment Amount		
5)	Prepayment Date		
6)	Prepayment Reference Number		
7)	Bill Reference Number		
	Shipping Information:		
1)	Shipping Recipient's Name	Leave it blank	Leave it blank
2)	Address		
3)	ID Type		
4)	Registration / Identification / Passport Number		
5)	Shipping Recipient's TIN		
	Import And Export Information:		
1)	Reference Number of Customs Form No.1,9 etc.	Leave it blank	Leave it blank
2)	Incoterms		
3)	Free Trade Agreement (FTA) Information		
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)		
5)	Reference Number of Custom Form No.2		
6)	Details of Other Charges		
7)	Details of Other Charges Description		

SCENARIO 3

Issuing e-Invoice
- **Using General TIN for local individuals**

A **local individual** placed an order with your company to manufacture a custom-made dining table. The customer has made payment and **requested for e-Invoice on the spot**.

Quotation (ref. no.: QT-0004):

Name:	Jeremy Low Jing Herng
I/C No.:	991011-10-6397
TIN:	Not provided
SST:	-
Email:	jeremy@stanleyco.com.my
Tel. no.:	012-3456 789
Address:	Suite 15, 6th Floor, IOI Business Park, Bandar Puchong Jaya, 47170 Puchong, Selangor.

Transaction details:

	Amount (RM)
1 unit of custom-made dining table	5,000
10% Sales Tax	500
Total including tax	5,500

SCENARIO 3 (ANSWER)

Basic Information:

No.	Items	Details
1)	e-Invoice Code / Number	INV-0004
2)	Date and Time Issued	Current date and time

Supplier And Buyer:

No.	Items	Details
	Supplier Details:	
1)	Name	
2)	Tax Identification Number (TIN)	Auto-filled
3)	Registration / Identification / Passport Number	
4)	MSIC Code	31009
5)	Business Activity Description	Auto-filled based on code selected ^
6)	SST Registration Number	
7)	Tourism Tax Registration Number	
8)	E-mail	Pre-populated
9)	Address	* If it was filled up on Taxpayer Profile
10)	Telephone Number	
	Buyer Details:	
1)	ID Type	Identification Card No.
2)	Registration / Identification / Passport Number	991011106397
3)	Tax Identification Number (TIN)	**EI00000000010**
4)	Name	Jeremy Low Jing Herng
5)	SST Registration Number	NA
6)	E-mail	jeremy@stanleyco.com.my
7)	Telephone Number	0123456789
8)	Address	Suite 15, 6th Floor, IOI Business Park, Bandar Puchong Jaya, 47170 Puchong, Selangor, Malaysia.

SCENARIO 3 (ANSWER)

Line item:

No.	Items	Details
1)	Currency	MYR
2)	Exchange Rate	Leave it blank
	Line Details:	
3)	Classification Codes	022 Others
4)	Description of Product or Service	Custom-made dining table (Ref.: QT-0004)
5)	Product Tariff Code	Leave it blank
6)	Quantity	1
7)	Measurement	Unit
8)	Unit Price	RM5,000
9)	Discount Rate and Amount	Leave it blank
10)	Discount Description	
11)	Fee / Charge Rate and Amount	
12)	Fee / Charge Description	
13)	Tax Type	Sales Tax
14)	Number of Units	Leave it blank
15)	Rate per Unit	
16)	Tax Rate	10%
17)	Amount Exempted From Tax	Leave it blank
18)	Details of Tax Exemption (Mandatory if applicable)	
19)	Country of Origin	

SCENARIO 3 (ANSWER)

Additional Information:

No.	Items	Details
	Frequent of Billing Information:	
1)	Frequency of Billing	
2)	Billing Period Start Date	Leave it blank
3)	Billing Period End Date	
	Payment and Prepayment Information:	
1)	Payment Mode	
2)	Supplier's Bank Account Number	
3)	Payment Terms	
4)	Prepayment Amount	Leave it blank
5)	Prepayment Date	
6)	Prepayment Reference Number	
7)	Bill Reference Number	
	Shipping Information:	
1)	Shipping Recipient's Name	
2)	Address	
3)	ID Type	Leave it blank
4)	Registration / Identification / Passport Number	
5)	Shipping Recipient's TIN	
	Import And Export Information:	
1)	Reference Number of Customs Form No.1,9 etc.	
2)	Incoterms	
3)	Free Trade Agreement (FTA) Information	
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)	Leave it blank
5)	Reference Number of Custom Form No.2	
6)	Details of Other Charges	
7)	Details of Other Charges Description	

SCENARIO 4

Issuing e-Invoice
- **Handling exportation**
- **Handling foreign currency**

A **foreign customer** has placed an order for a custom-made rack, this will be **exported** to Singapore and it is **exempted from sales tax**.

Quotation (ref. no.: QT-0008):

Name:	Importer PLT
BRN:	IMP123456
TIN:	-
SST:	-
Email:	importer@mail.com
Tel. no.:	7898456106
Address:	12, Importer Street, 95431, Importer State, Singapore.

Transaction details:

	Amount
1 unit of custom-made rack	SGD 30,000
Total including tax	SGD 30,000

SCENARIO 4 (ANSWER)

Basic Information:

No.	Items	Details
1)	e-Invoice Code / Number	INV-0008
2)	Date and Time Issued	Current date and time

Supplier And Buyer:

No.	Items	Details
	Supplier Details:	
1)	Name	Auto-filled
2)	Tax Identification Number (TIN)	
3)	Registration / Identification / Passport Number	
4)	MSIC Code	31009
5)	Business Activity Description	Auto-filled based on code selected ^
6)	SST Registration Number	Pre-populated * If it was filled up on Taxpayer Profile
7)	Tourism Tax Registration Number	
8)	E-mail	
9)	Address	
10)	Telephone Number	
	Buyer Details:	
1)	ID Type	Business Registration No.
2)	Registration / Identification / Passport Number	IMP123456
3)	Tax Identification Number (TIN)	**EI00000000020**
4)	Name	Importer PLT
5)	SST Registration Number	NA
6)	E-mail	importer@mail.com
7)	Telephone Number	7898456106
8)	Address	12, Importer Street, 95431, Importer State, Singapore.

SCENARIO 4 (ANSWER)

Line item:

No.	Items	Details
1)	Currency	SGD
2)	Exchange Rate	Leave it blank (No exchange rate required as there are no other regulatory requirements to include RM equivalent, e.g. sales tax)
	Line Details:	
3)	Classification Codes	022 Others
4)	Description of Product or Service	Custom-made rack
5)	Product Tariff Code	Leave it blank
6)	Quantity	1
7)	Measurement	Unit
8)	Unit Price	SGD 30,000
9)	Discount Rate and Amount	Leave it blank
10)	Discount Description	
11)	Fee / Charge Rate and Amount	
12)	Fee / Charge Description	
13)	Tax Type	**Not Applicable**
14)	Number of Units	Leave it blank
15)	Rate per Unit	
16)	Tax Rate	
17)	Amount Exempted From Tax	
18)	Details of Tax Exemption (Mandatory if applicable)	
19)	Country of Origin	

SCENARIO 4 (ANSWER)

Additional Information:

No.	Items	Details
	Frequent of Billing Information:	
1)	Frequency of Billing	Leave it blank
2)	Billing Period Start Date	
3)	Billing Period End Date	
	Payment and Prepayment Information:	
1)	Payment Mode	Leave it blank
2)	Supplier's Bank Account Number	
3)	Payment Terms	
4)	Prepayment Amount	
5)	Prepayment Date	
6)	Prepayment Reference Number	
7)	Bill Reference Number	
	Shipping Information:	
1)	Shipping Recipient's Name	Leave it blank
2)	Address	
3)	ID Type	
4)	Registration / Identification / Passport Number	
5)	Shipping Recipient's TIN	
	Import And Export Information:	
1)	Reference Number of Customs Form No.1,9 etc.	Leave it blank
2)	Incoterms	Leave it blank (Optional)
3)	Free Trade Agreement (FTA) Information	Leave it blank (Fill in if applicable)
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)	Leave it blank (Fill in if applicable)
5)	**Reference Number of Custom Form No.2**	**B827389213**
6)	Details of Other Charges	Leave it blank
7)	Details of Other Charges Description	Leave it blank

SCENARIO 5

Adjustments to e-Invoice
- **Issuing Debit Note**

Your Company wants to charge transportation charges for the goods delivered to the customer in scenario 1. Details of the transaction are as follows:

Debit Note (ref. no.: DN-0001):

Customer information: as per scenario 1

	Amount (RM)
Transportation cost	500
No service tax	-
Total including tax	500

SCENARIO 5 (ANSWER)

Basic Information:

No.	Items	Details
1)	Original e-Invoice Reference Number (UUID)	***Copy from UUID of e-Invoice in scenario 1***
2)	e-Invoice Code / Number	DN-0001
3)	Date and Time Issued	Current date and time

Supplier And Buyer:

No.	Items	Details
	Supplier Details:	
1)	Name	Auto-filled
2)	Tax Identification Number (TIN)	
3)	Registration / Identification / Passport Number	
4)	MSIC Code	31009
5)	Business Activity Description	Auto-filled based on code selected ^
6)	SST Registration Number	Pre-populated * If it was filled up on Taxpayer Profile
7)	Tourism Tax Registration Number	
8)	E-mail	
9)	Address	
10)	Telephone Number	
	Buyer Details:	
1)	ID Type	*Data will be copied over from the original e-Invoice*
2)	Registration / Identification / Passport Number	
3)	Tax Identification Number (TIN)	
4)	Name	
5)	SST Registration Number	
6)	E-mail	
7)	Telephone Number	
8)	Address	

SCENARIO 5 (ANSWER)

Line item:

No.	Items	Details
1)	Currency	MYR
2)	Exchange Rate	Leave it blank
	Line Details:	
3)	Classification Codes	022 Others
4)	Description of Product or Service	Transportation cost
5)	Product Tariff Code	Leave it blank
6)	Quantity	1
7)	Measurement	Unit
8)	Unit Price	RM500
9)	Discount Rate and Amount	Leave it blank
10)	Discount Description	
11)	Fee / Charge Rate and Amount	
12)	Fee / Charge Description	
13)	Tax Type	Not applicable
14)	Number of Units	Leave it blank
15)	Rate per Unit	
16)	Tax Rate	
17)	Amount Exempted From Tax	
18)	Details of Tax Exemption (Mandatory if applicable)	
19)	Country of Origin	

SCENARIO 5 (ANSWER)

Additional Information:

No.	Items	Details
	Frequent of Billing Information:	
1)	Frequency of Billing	
2)	Billing Period Start Date	Leave it blank
3)	Billing Period End Date	
	Payment and Prepayment Information:	
1)	Payment Mode	
2)	Supplier's Bank Account Number	
3)	Payment Terms	
4)	Prepayment Amount	Leave it blank
5)	Prepayment Date	
6)	Prepayment Reference Number	
7)	Bill Reference Number	
	Shipping Information:	
1)	Shipping Recipient's Name	
2)	Address	
3)	ID Type	Leave it blank
4)	Registration / Identification / Passport Number	
5)	Shipping Recipient's TIN	
	Import And Export Information:	
1)	Reference Number of Customs Form No.1,9 etc.	
2)	Incoterms	
3)	Free Trade Agreement (FTA) Information	
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)	Leave it blank
5)	Reference Number of Custom Form No.2	
6)	Details of Other Charges	
7)	Details of Other Charges Description	

SCENARIO 6

Adjustments to e-Invoice
- **Issuing Credit Note**
- **Referencing multiple e-Invoice**

The customer in scenario 2 has returned 10 unit of sofa legs which are faulty and has not requested for a replacement, therefore this amount will be deducted from sales. The customer has yet to made payment for the remaining balance. Details of the transaction are as follows:

Credit Note (ref. no.: CN-0001):

Customer information: as per scenario 2

	Unit Price (RM)	Amount (RM)
10 unit of sofa legs (ref.: INV-0002)	40	400
Sales tax – Sales tax exemption under Schedule C		Exempted
Total including tax		400

SCENARIO 6 (ANSWER)

Basic Information:

No.	Items	Details
1)	Original e-Invoice Reference Number (UUID)	***Copy from UUID of BOTH e-Invoice in scenario 2***
2)	e-Invoice Code / Number	CN-0001
3)	Date and Time Issued	Current date and time

Supplier And Buyer:

No.	Items	Details
	Supplier Details:	
1)	Name	Auto-filled
2)	Tax Identification Number (TIN)	
3)	Registration / Identification / Passport Number	
4)	MSIC Code	31009
5)	Business Activity Description	Auto-filled based on code selected ^
6)	SST Registration Number	Pre-populated * If it was filled up on Taxpayer Profile
7)	Tourism Tax Registration Number	
8)	E-mail	
9)	Address	
10)	Telephone Number	
	Buyer Details:	
1)	ID Type	*Data will be copied over from the original e-Invoice*
2)	Registration / Identification / Passport Number	
3)	Tax Identification Number (TIN)	
4)	Name	
5)	SST Registration Number	
6)	E-mail	
7)	Telephone Number	
8)	Address	

SCENARIO 6 (ANSWER)

Line item:

No.	Items	Details
1)	Currency	MYR
2)	Exchange Rate	Leave it blank
	Line Details:	
3)	Classification Codes	022 Others
4)	Description of Product or Service	Sofa legs
5)	Product Tariff Code	Leave it blank
6)	Quantity	10
7)	Measurement	Unit
8)	Unit Price	RM40
9)	Discount Rate and Amount	Leave it blank
10)	Discount Description	
11)	Fee / Charge Rate and Amount	
12)	Fee / Charge Description	
13)	Tax Type	Sales tax
14)	Number of Units	Leave it blank
15)	Rate per Unit	
16)	Tax Rate	10%
17)	Amount Exempted From Tax	RM400
18)	Details of Tax Exemption (Mandatory if applicable)	Sale Tax Exemption under Item 1 Schedule C, Sales Tax Exemption Certificate Number: W10-1809-7216849725
19)	Country of Origin	Leave it blank

SCENARIO 6 (ANSWER)

Additional Information:

No.	Items	Details
	Frequent of Billing Information:	
1)	Frequency of Billing	Leave it blank
2)	Billing Period Start Date	
3)	Billing Period End Date	
	Payment and Prepayment Information:	
1)	Payment Mode	Leave it blank
2)	Supplier's Bank Account Number	
3)	Payment Terms	
4)	Prepayment Amount	
5)	Prepayment Date	
6)	Prepayment Reference Number	
7)	Bill Reference Number	
	Shipping Information:	
1)	Shipping Recipient's Name	Leave it blank
2)	Address	
3)	ID Type	
4)	Registration / Identification / Passport Number	
5)	Shipping Recipient's TIN	
	Import And Export Information:	
1)	Reference Number of Customs Form No.1,9 etc.	Leave it blank
2)	Incoterms	
3)	Free Trade Agreement (FTA) Information	
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)	
5)	Reference Number of Custom Form No.2	
6)	Details of Other Charges	
7)	Details of Other Charges Description	

SCENARIO 7

Adjustments to e-Invoice
- **Issuing Refund Note**

The customer in scenario 3 has cancelled their order and this results in return of money. Details of transactions are as follows:

Refund Note (ref. no.: RN-0001):

Customer information: as per scenario 3

	Amount (RM)
1 unit of custom-made table (ref.: INV-0004)	5,000
10% Sales Tax	500
Total including tax	5,500

SCENARIO 7 (ANSWER)

Basic Information:

No.	Items	Details
1)	Original e-Invoice Reference Number (UUID)	***Copy from UUID of e-Invoice in scenario 3***
2)	e-Invoice Code / Number	RN-0001
3)	Date and Time Issued	Current date and time

Supplier And Buyer:

No.	Items	Details
	Supplier Details:	
1)	Name	Auto-filled
2)	Tax Identification Number (TIN)	
3)	Registration / Identification / Passport Number	
4)	MSIC Code	31009
5)	Business Activity Description	Auto-filled based on code selected ^
6)	SST Registration Number	Pre-populated * If it was filled up on Taxpayer Profile
7)	Tourism Tax Registration Number	
8)	E-mail	
9)	Address	
10)	Telephone Number	
	Buyer Details:	
1)	ID Type	*Data will be copied over from the original e-Invoice*
2)	Registration / Identification / Passport Number	
3)	Tax Identification Number (TIN)	
4)	Name	
5)	SST Registration Number	
6)	E-mail	
7)	Telephone Number	
8)	Address	

SCENARIO 7 (ANSWER)

Line item:

No.	Items	Details
1)	Currency	MYR
2)	Exchange Rate	Leave it blank
	Line Details:	
3)	Classification Codes	022 Others
4)	Description of Product or Service	Custom-made table
5)	Product Tariff Code	Leave it blank
6)	Quantity	1
7)	Measurement	Unit
8)	Unit Price	RM5,000
9)	Discount Rate and Amount	Leave it blank
10)	Discount Description	
11)	Fee / Charge Rate and Amount	
12)	Fee / Charge Description	
13)	Tax Type	Sales Tax
14)	Number of Units	Leave it blank
15)	Rate per Unit	
16)	Tax Rate	10%
17)	Amount Exempted From Tax	Leave it blank
18)	Details of Tax Exemption (Mandatory if applicable)	
19)	Country of Origin	

SCENARIO 7 (ANSWER)

Additional Information:

No.	Items	Details
	Frequent of Billing Information:	
1)	Frequency of Billing	
2)	Billing Period Start Date	Leave it blank
3)	Billing Period End Date	
	Payment and Prepayment Information:	
1)	Payment Mode	
2)	Supplier's Bank Account Number	
3)	Payment Terms	
4)	Prepayment Amount	Leave it blank
5)	Prepayment Date	
6)	Prepayment Reference Number	
7)	Bill Reference Number	
	Shipping Information:	
1)	Shipping Recipient's Name	
2)	Address	
3)	ID Type	Leave it blank
4)	Registration / Identification / Passport Number	
5)	Shipping Recipient's TIN	
	Import And Export Information:	
1)	Reference Number of Customs Form No.1,9 etc.	
2)	Incoterms	
3)	Free Trade Agreement (FTA) Information	
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)	Leave it blank
5)	Reference Number of Custom Form No.2	
6)	Details of Other Charges	
7)	Details of Other Charges Description	

SCENARIO 8

Cancellation of e-Invoice (Debit Note)

The customer in scenario 5 has complaint that the transportation cost should not be charged to them as it was not agreed before, they have requested for rejection within 72 hours for Debit Note (DN-0001). After considering, your Company agreed to cancel the Debit Note.

Solution

1. Navigate to **Documents** page and locate the relevant e-Invoice document.
2. Click the relevant e-Invoice.
3. Click '**Cancel**' button to cancel.
4. Select relevant reason for cancellation. Done

SCENARIO 9

Issuing consolidated e-Invoice
- **Present "continuous receipt number in a single line"**

List of sales to be included in consolidated e-Invoice:

Invoice Number	Total Net Sales (RM)	10% Sales Tax (RM)	Total Including Tax (RM)
INV-0005	12,000	1,200	13,200
INV-0006	2,000	200	2,200
INV-0007	8,000	800	8,800
INV-0009	6,000	600	6,600
INV-0010	9,000	900	9,900
Total	37,000	3,700	40,700

SCENARIO 9 (ANSWER)

Basic Information:

No.	Items	Details
1)	e-Invoice Code / Number	CONSO-0001
2)	Date and Time Issued	Current date and time

Supplier And Buyer:

No.	Items	Details
	Supplier Details:	
1)	Name	Auto-filled
2)	Tax Identification Number (TIN)	
3)	Registration / Identification / Passport Number	
4)	MSIC Code	31009
5)	Business Activity Description	Auto-filled based on code selected ^
6)	SST Registration Number	Pre-populated * If it was filled up on Taxpayer Profile
7)	Tourism Tax Registration Number	
8)	E-mail	
9)	Address	
10)	Telephone Number	
	Buyer Details:	
1)	ID Type	Identification Card No.
2)	Registration / Identification / Passport Number	**NA**
3)	Tax Identification Number (TIN)	**EI00000000010**
4)	Name	**GENERAL PUBLIC**
5)	SST Registration Number	NA
6)	E-mail	Leave it blank
7)	Telephone Number	
8)	Address	**NA**

SCENARIO 9 (ANSWER)

Line item:

No.	Items	Details	
1)	Currency	MYR	
2)	Exchange Rate	Leave it blank	
	Line Details:	**Line 1**	**Line 2**
3)	Classification Codes	**004 Consolidated e-Invoice**	**004 Consolidated e-Invoice**
4)	Description of Product or Service	INV-0005 – INV-0007	INV-0009 – INV0010
5)	Product Tariff Code	Leave it blank	Leave it blank
6)	Quantity	1	1
7)	Measurement	Unit	Unit
8)	Unit Price	RM22,000	RM15,000
9)	Discount Rate and Amount	Leave it blank	Leave it blank
10)	Discount Description		
11)	Fee / Charge Rate and Amount		
12)	Fee / Charge Description		
13)	Tax Type	Sales Tax	Sales Tax
14)	Number of Units	Leave it blank	Leave it blank
15)	Rate per Unit		
16)	Tax Rate	10%	10%
17)	Amount Exempted From Tax	Leave it blank	Leave it blank
18)	Details of Tax Exemption (Mandatory if applicable)		
19)	Country of Origin		

SCENARIO 9 (ANSWER)

Additional Information:

No.	Items	Details
	Frequent of Billing Information:	
1)	Frequency of Billing	Leave it blank
2)	Billing Period Start Date	
3)	Billing Period End Date	
	Payment and Prepayment Information:	
1)	Payment Mode	Leave it blank
2)	Supplier's Bank Account Number	
3)	Payment Terms	
4)	Prepayment Amount	
5)	Prepayment Date	
6)	Prepayment Reference Number	
7)	Bill Reference Number	
	Shipping Information:	
1)	Shipping Recipient's Name	Leave it blank
2)	Address	
3)	ID Type	
4)	Registration / Identification / Passport Number	
5)	Shipping Recipient's TIN	
	Import And Export Information:	
1)	Reference Number of Customs Form No.1,9 etc.	Leave it blank
2)	Incoterms	
3)	Free Trade Agreement (FTA) Information	
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)	
5)	Reference Number of Custom Form No.2	
6)	Details of Other Charges	
7)	Details of Other Charges Description	

SCENARIO 10

Converting consolidated e-Invoice into individual e-Invoice
- **Issue credit note for consolidated e-Invoice**
- **Issue individual e-Invoice**

A **foreign individual** customer came back and **request for e-Invoice <u>after</u>** you have included the sale in **<u>consolidated e-Invoice</u>** for that period. It has been over 72 hours since the issuance of consolidated e-Invoice. The customer insisted that they really needed the e-Invoice and you have agreed to issue e-Invoice for them.

Original Invoice (ref. no.: INV-0005):

Name:	Ben Paul
Passport No.:	EP123456
TIN:	Not provided
SST:	-
Email:	-
Tel. no.:	03-4567 8912
Address:	No. 100, Jalan PJS 9/20, Bandar Sunway, 46150 Petaling Jaya, Selangor.

Transaction details:

	Amount (RM)
1 unit of custom-made rack	12,000
10% Sales Tax	1,200
Total including tax	13,200

SCENARIO 10 (ANSWER)

1. Issue **credit note** for consolidated e-Invoice

Basic Information:

No.	Items	Details
1)	Original e-Invoice Reference Number (UUID)	***Copy from UUID of consolidated e-Invoice in scenario 9***
2)	e-Invoice Code / Number	CN-0002
3)	Date and Time Issued	Current date and time

Supplier And Buyer:

No.	Items	Details
	Supplier Details:	
1)	Name	Auto-filled
2)	Tax Identification Number (TIN)	
3)	Registration / Identification / Passport Number	
4)	MSIC Code	31009
5)	Business Activity Description	Auto-filled based on code selected ^
6)	SST Registration Number	Pre-populated * If it was filled up on Taxpayer Profile
7)	Tourism Tax Registration Number	
8)	E-mail	
9)	Address	
10)	Telephone Number	
	Buyer Details:	
1)	ID Type	*Data will be copied over from the original e-Invoice*
2)	Registration / Identification / Passport Number	
3)	Tax Identification Number (TIN)	
4)	Name	
5)	SST Registration Number	
6)	E-mail	
7)	Telephone Number	
8)	Address	

SCENARIO 10 (ANSWER)

1. Issue **credit note** for consolidated e-Invoice (cont'd)

Line item:

No.	Items	Details
1)	Currency	MYR
2)	Exchange Rate	Leave it blank
	Line Details:	
3)	Classification Codes	**004 Consolidated e-Invoice**
4)	Description of Product or Service	INV-0005
5)	Product Tariff Code	Leave it blank
6)	Quantity	1
7)	Measurement	Unit
8)	Unit Price	RM12,000
9)	Discount Rate and Amount	Leave it blank
10)	Discount Description	
11)	Fee / Charge Rate and Amount	
12)	Fee / Charge Description	
13)	Tax Type	Sales Tax
14)	Number of Units	Leave it blank
15)	Rate per Unit	
16)	Tax Rate	10%
17)	Amount Exempted From Tax	Leave it blank
18)	Details of Tax Exemption (Mandatory if applicable)	
19)	Country of Origin	

SCENARIO 10 (ANSWER)

1. Issue **credit note** for consolidated e-Invoice (cont'd)

Additional Information:

No.	Items	Details
	Frequent of Billing Information:	
1)	Frequency of Billing	Leave it blank
2)	Billing Period Start Date	
3)	Billing Period End Date	
	Payment and Prepayment Information:	
1)	Payment Mode	Leave it blank
2)	Supplier's Bank Account Number	
3)	Payment Terms	
4)	Prepayment Amount	
5)	Prepayment Date	
6)	Prepayment Reference Number	
7)	Bill Reference Number	
	Shipping Information:	
1)	Shipping Recipient's Name	Leave it blank
2)	Address	
3)	ID Type	
4)	Registration / Identification / Passport Number	
5)	Shipping Recipient's TIN	
	Import And Export Information:	
1)	Reference Number of Customs Form No.1,9 etc.	Leave it blank
2)	Incoterms	
3)	Free Trade Agreement (FTA) Information	
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)	
5)	Reference Number of Custom Form No.2	
6)	Details of Other Charges	
7)	Details of Other Charges Description	

SCENARIO 10 (ANSWER)

2. Issue **e-Invoice** for this individual buyer

Basic Information:

No.	Items	Details
1)	e-Invoice Code / Number	INV-0005
2)	Date and Time Issued	Current date and time

Supplier And Buyer:

No.	Items	Details
	Supplier Details:	
1)	Name	Auto-filled
2)	Tax Identification Number (TIN)	
3)	Registration / Identification / Passport Number	
4)	MSIC Code	31009
5)	Business Activity Description	Auto-filled based on code selected ^
6)	SST Registration Number	Pre-populated * If it was filled up on Taxpayer Profile
7)	Tourism Tax Registration Number	
8)	E-mail	
9)	Address	
10)	Telephone Number	
	Buyer Details:	
1)	ID Type	Passport No.
2)	Registration / Identification / Passport Number	EP123456
3)	Tax Identification Number (TIN)	**EI00000000020**
4)	Name	Ben Paul
5)	SST Registration Number	NA
6)	E-mail	Leave it blank
7)	Telephone Number	0345678912
8)	Address	No. 100, Jalan PJS 9/20, Bandar Sunway, 46150 Petaling Jaya, Selangor.

SCENARIO 10 (ANSWER)

2. Issue **e-Invoice** for this individual buyer (cont'd)

Line item:

No.	Items	Details
1)	Currency	MYR
2)	Exchange Rate	Leave it blank
	Line Details:	
3)	Classification Codes	022 Others
4)	Description of Product or Service	Custom-made rack
5)	Product Tariff Code	Leave it blank
6)	Quantity	1
7)	Measurement	Unit
8)	Unit Price	RM12,000
9)	Discount Rate and Amount	Leave it blank
10)	Discount Description	
11)	Fee / Charge Rate and Amount	
12)	Fee / Charge Description	
13)	Tax Type	Sales Tax
14)	Number of Units	Leave it blank
15)	Rate per Unit	
16)	Tax Rate	10%
17)	Amount Exempted From Tax	Leave it blank
18)	Details of Tax Exemption (Mandatory if applicable)	
19)	Country of Origin	

SCENARIO 10 (ANSWER)

2.   Issue **e-Invoice** for this individual buyer (cont'd)

Additional Information:

No.	Items	Details
	Frequent of Billing Information:	
1)	Frequency of Billing	Leave it blank
2)	Billing Period Start Date	
3)	Billing Period End Date	
	Payment and Prepayment Information:	
1)	Payment Mode	Leave it blank
2)	Supplier's Bank Account Number	
3)	Payment Terms	
4)	Prepayment Amount	
5)	Prepayment Date	
6)	Prepayment Reference Number	
7)	Bill Reference Number	
	Shipping Information:	
1)	Shipping Recipient's Name	Leave it blank
2)	Address	
3)	ID Type	
4)	Registration / Identification / Passport Number	
5)	Shipping Recipient's TIN	
	Import And Export Information:	
1)	Reference Number of Customs Form No.1,9 etc.	Leave it blank
2)	Incoterms	
3)	Free Trade Agreement (FTA) Information	
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)	
5)	Reference Number of Custom Form No.2	
6)	Details of Other Charges	
7)	Details of Other Charges Description	

SCENARIO 11

Other income
- **Interest income received from employee**

Your company has provided a loan to one of its employee. The loan arrangements are as follows:

Employee's personal information:

Name:	Jeremy Low Jing Herng
I/C No.:	-
TIN:	IG40387948050
Tel. no.:	012-3456 789
Address:	Suite 15, 6th Floor, IOI Business Park, Bandar Puchong Jaya, 47170 Puchong, Selangor.

Loan amount:

	Amount (RM)
Loan amount (for 1 year)	10,000
2% interest rate	200
Total amount to be repaid	10,200

Repayment schedule:

Month	Opening Balance	Interest	Capital Repayment	Closing Balance	
1	**10,200**	**31**	**819**	**9,350**	**(This month)**
2	9,350	28	822	8,500	
3	8,500	25	825	7,650	
4	7,650	23	827	6,800	
5	6,800	21	829	5,950	
6	5,950	18	832	5,100	
7	5,100	15	835	4,250	
8	4,250	13	837	3,400	
9	3,400	10	840	2,550	
10	2,550	8	842	1,700	
11	1,700	5	845	850	
12	850	3	847	0	
Total		200	10,000		

SCENARIO 11 (ANSWER)

Basic Information:

No.	Items	Details
1)	e-Invoice Code / Number	INC-0001
2)	Date and Time Issued	Current date and time

Supplier And Buyer:

No.	Items	Details
	Supplier Details:	
1)	Name	Auto-filled
2)	Tax Identification Number (TIN)	
3)	Registration / Identification / Passport Number	
4)	MSIC Code	31009
5)	Business Activity Description	Auto-filled based on code selected ^
6)	SST Registration Number	Pre-populated * If it was filled up on Taxpayer Profile
7)	Tourism Tax Registration Number	
8)	E-mail	
9)	Address	
10)	Telephone Number	
	Buyer Details:	
1)	ID Type	Identification Card No.
2)	Registration / Identification / Passport Number	000000000000
3)	Tax Identification Number (TIN)	IG40387948050
4)	Name	Jeremy Low Jing Herng
5)	SST Registration Number	NA
6)	E-mail	Leave it blank
7)	Telephone Number	0123456789
8)	Address	Suite 15, 6th Floor, IOI Business Park, Bandar Puchong Jaya, 47170 Puchong, Selangor, Malaysia.

SCENARIO 11 (ANSWER)

Line item:

No.	Items	Details
1)	Currency	MYR
2)	Exchange Rate	Leave it blank
	Line Details:	
3)	Classification Codes	016 Interest and financing expenses
4)	Description of Product or Service	Loan interest (March 2025)
5)	Product Tariff Code	Leave it blank
6)	Quantity	1
7)	Measurement	Month
8)	Unit Price	RM31
9)	Discount Rate and Amount	Leave it blank
10)	Discount Description	
11)	Fee / Charge Rate and Amount	
12)	Fee / Charge Description	
13)	Tax Type	Not Applicable
14)	Number of Units	Leave it blank
15)	Rate per Unit	
16)	Tax Rate	
17)	Amount Exempted From Tax	
18)	Details of Tax Exemption (Mandatory if applicable)	
19)	Country of Origin	

SCENARIO 11 (ANSWER)

Additional Information:

No.	Items	Details
	Frequent of Billing Information:	
1)	Frequency of Billing	Leave it blank
2)	Billing Period Start Date	
3)	Billing Period End Date	
	Payment and Prepayment Information:	
1)	Payment Mode	Leave it blank
2)	Supplier's Bank Account Number	
3)	Payment Terms	
4)	Prepayment Amount	
5)	Prepayment Date	
6)	Prepayment Reference Number	
7)	Bill Reference Number	
	Shipping Information:	
1)	Shipping Recipient's Name	Leave it blank
2)	Address	
3)	ID Type	
4)	Registration / Identification / Passport Number	
5)	Shipping Recipient's TIN	
	Import And Export Information:	
1)	Reference Number of Customs Form No.1,9 etc.	Leave it blank
2)	Incoterms	
3)	Free Trade Agreement (FTA) Information	
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)	
5)	Reference Number of Custom Form No.2	
6)	Details of Other Charges	
7)	Details of Other Charges Description	

SCENARIO 12

Other income
- **Rental income**

Your company has rented part of the factory to a cafe. The rental arrangements are as follows:

Tenant's information:

Name:	First Formations Sdn. Bhd.
BRN:	202201009321
TIN:	C29750875100
Tel. no.:	03-8076 8717
Address:	Suite 15, 6th Floor, IOI Business Park, Bandar Puchong Jaya, 47170 Puchong, Selangor.

Rental amount:

	Amount (RM)
Security deposit (Refundable)	5,000
Renovation deposit (Non-refundable)	2,500
Monthly rental	2,500

SCENARIO 12 (ANSWER)

Issue a single e-Invoice for:
- i)   Monthly rental
- ii)   Non-refundable deposit

Basic Information:

No.	Items	Details
1)	e-Invoice Code / Number	INC-0002
2)	Date and Time Issued	Current date and time

Supplier And Buyer:

No.	Items	Details
	Supplier Details:	
1)	Name	Auto-filled
2)	Tax Identification Number (TIN)	
3)	Registration / Identification / Passport Number	
4)	MSIC Code	31009
5)	Business Activity Description	Auto-filled based on code selected ^
6)	SST Registration Number	Pre-populated * If it was filled up on Taxpayer Profile
7)	Tourism Tax Registration Number	
8)	E-mail	
9)	Address	
10)	Telephone Number	
	Buyer Details:	
1)	ID Type	Business Registration No.
2)	Registration / Identification / Passport Number	202201009321
3)	Tax Identification Number (TIN)	C29750875100
4)	Name	First Formations Sdn. Bhd.
5)	SST Registration Number	NA
6)	E-mail	Leave it blank
7)	Telephone Number	0380768717
8)	Address	Suite 15, 6th Floor, IOI Business Park, Bandar Puchong Jaya, 47170 Puchong, Selangor, Malaysia.

SCENARIO 12 (ANSWER)

Line item:

No.	Items	Details	
1)	Currency	MYR	
2)	Exchange Rate	Leave it blank	
	Line Details:	**Line 1**	**Line 2**
3)	Classification Codes	022 Others	022 Others
4)	Description of Product or Service	Rental	Renovation deposit (Non-refundable)
5)	Product Tariff Code	Leave it blank	Leave it blank
6)	Quantity	1	1
7)	Measurement	Month	Unit
8)	Unit Price	RM2,500	RM2,500
9)	Discount Rate and Amount	Leave it blank	Leave it blank
10)	Discount Description		
11)	Fee / Charge Rate and Amount		
12)	Fee / Charge Description		
12)	Tax Type	Not Applicable	Not Applicable
14)	Number of Units	Leave it blank	Leave it blank
15)	Rate per Unit		
16)	Tax Rate		
17)	Amount Exempted From Tax		
18)	Details of Tax Exemption (Mandatory if applicable)		
19)	Country of Origin		

SCENARIO 12 (ANSWER)

Additional Information:

No.	Items	Details
	Frequent of Billing Information:	
1)	Frequency of Billing	Leave it blank
2)	Billing Period Start Date	
3)	Billing Period End Date	
	Payment and Prepayment Information:	
1)	Payment Mode	Leave it blank
2)	Supplier's Bank Account Number	
3)	Payment Terms	
4)	Prepayment Amount	
5)	Prepayment Date	
6)	Prepayment Reference Number	
7)	Bill Reference Number	
	Shipping Information:	
1)	Shipping Recipient's Name	Leave it blank
2)	Address	
3)	ID Type	
4)	Registration / Identification / Passport Number	
5)	Shipping Recipient's TIN	
	Import And Export Information:	
1)	Reference Number of Customs Form No.1,9 etc.	Leave it blank
2)	Incoterms	
3)	Free Trade Agreement (FTA) Information	
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)	
5)	Reference Number of Custom Form No.2	
6)	Details of Other Charges	
7)	Details of Other Charges Description	

SCENARIO 13

Other income
- **Selling motor vehicle**

Your company has sold one of its motor vehicles to the director, however, director did not request for e-Invoice. The transactions details are as follows:

Director's information:

Name:	Jeremy Low Jing Herng
I/C No.:	991011106397
TIN:	IG40387948050
Tel. no.:	012-3456 789
Address:	Suite 15, 6th Floor, IOI Business Park, Bandar Puchong Jaya, 47170 Puchong, Selangor.

Transaction details:

	Amount (RM)
Honda Civic 2020 sold for	50,000

Accounting records:	
Costs	128,000
Accum. Deprn.	(80,000)
Net Book Value	48,000
Gain on Disposal	2,000

SCENARIO 13 (ANSWER)

Even though the director did not request for e-Invoice, the Company is still **required to issue e-Invoice** as it falls under the scope of *transactions where consolidated e-Invoice is not allowed*.

Basic Information:

No.	Items	Details
1)	e-Invoice Code / Number	INC-0003
2)	Date and Time Issued	Current date and time

Supplier And Buyer:

No.	Items	Details
	Supplier Details:	
1)	Name	Auto-filled
2)	Tax Identification Number (TIN)	
3)	Registration / Identification / Passport Number	
4)	MSIC Code	31009
5)	Business Activity Description	Auto-filled based on code selected ^
6)	SST Registration Number	Pre-populated * If it was filled up on Taxpayer Profile
7)	Tourism Tax Registration Number	
8)	E-mail	
9)	Address	
10)	Telephone Number	
	Buyer Details:	
1)	ID Type	Identification Card No.
2)	Registration / Identification / Passport Number	991011106397
3)	Tax Identification Number (TIN)	IG40387948050
4)	Name	Jeremy Low Jing Herng
5)	SST Registration Number	NA
6)	E-mail	Leave it blank
7)	Telephone Number	0123456789
8)	Address	Suite 15, 6th Floor, IOI Business Park, Bandar Puchong Jaya, 47170 Puchong, Selangor, Malaysia.

SCENARIO 13 (ANSWER)

Line item:

No.	Items	Details
1)	Currency	MYR
2)	Exchange Rate	Leave it blank
	Line Details:	
3)	Classification Codes	025 Motor vehicle
4)	Description of Product or Service	Honda Civic 2018
5)	Product Tariff Code	Leave it blank
6)	Quantity	1
7)	Measurement	Unit
8)	Unit Price	RM50,000
9)	Discount Rate and Amount	Leave it blank
10)	Discount Description	
11)	Fee / Charge Rate and Amount	
12)	Fee / Charge Description	
13)	Tax Type	Not Applicable
14)	Number of Units	Leave it blank
15)	Rate per Unit	
16)	Tax Rate	
17)	Amount Exempted From Tax	
18)	Details of Tax Exemption (Mandatory if applicable)	
19)	Country of Origin	

SCENARIO 13 (ANSWER)

Additional Information:

No.	Items	Details
	Frequent of Billing Information:	
1)	Frequency of Billing	Leave it blank
2)	Billing Period Start Date	
3)	Billing Period End Date	
	Payment and Prepayment Information:	
1)	Payment Mode	Leave it blank
2)	Supplier's Bank Account Number	
3)	Payment Terms	
4)	Prepayment Amount	
5)	Prepayment Date	
6)	Prepayment Reference Number	
7)	Bill Reference Number	
	Shipping Information:	
1)	Shipping Recipient's Name	Leave it blank
2)	Address	
3)	ID Type	
4)	Registration / Identification / Passport Number	
5)	Shipping Recipient's TIN	
	Import And Export Information:	
1)	Reference Number of Customs Form No.1,9 etc.	Leave it blank
2)	Incoterms	
3)	Free Trade Agreement (FTA) Information	
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)	
5)	Reference Number of Custom Form No.2	
6)	Details of Other Charges	
7)	Details of Other Charges Description	

SCENARIO 14

Other income
-   **Dividend received from foreign country**

Your company has received dividend income from a foreign subsidiary company. The transactions details are as follows:

Subsidiary's information:

Name:	Subsidiary PLT
BRN:	SUB123456
TIN:	-
SST:	-
Email:	subsidiary@mail.com
Tel. no.:	7898412345
Address:	50, Subsidiary Street, 12354, Subsidiary State, Singapore.

Transaction details:

	Amount
Dividend for FYE 2024	SGD 5,000

SCENARIO 14 (ANSWER)

Basic Information:

No.	Items	Details
1)	e-Invoice Code / Number	INC-0004
2)	Date and Time Issued	Current date and time

Supplier And Buyer:

No.	Items	Details
	Supplier Details:	
1)	Name	
2)	Tax Identification Number (TIN)	Auto-filled
3)	Registration / Identification / Passport Number	
4)	MSIC Code	31009
5)	Business Activity Description	Auto-filled based on code selected ^
6)	SST Registration Number	
7)	Tourism Tax Registration Number	
8)	E-mail	Pre-populated * If it was filled up on Taxpayer Profile
9)	Address	
10)	Telephone Number	
	Buyer Details:	
1)	ID Type	Business Registration No.
2)	Registration / Identification / Passport Number	SUB123456
3)	Tax Identification Number (TIN)	**EI00000000020**
4)	Name	Subsidiary PLT
5)	SST Registration Number	NA
6)	E-mail	subsidiary@mail.com
7)	Telephone Number	7898412345
8)	Address	50, Subsidiary Street, 12354, Subsidiary State, Singapore.

SCENARIO 14 (ANSWER)

Line item:

No.	Items	Details
1)	Currency	SGD
2)	Exchange Rate	Leave it blank
	Line Details:	
3)	Classification Codes	022 Others
4)	Description of Product or Service	Dividend income for FYE 2024
5)	Product Tariff Code	Leave it blank
6)	Quantity	1
7)	Measurement	Unit
8)	Unit Price	SGD 5,000
9)	Discount Rate and Amount	Leave it blank
10)	Discount Description	
11)	Fee / Charge Rate and Amount	
12)	Fee / Charge Description	
13)	Tax Type	Not Applicable
14)	Number of Units	Leave it blank
15)	Rate per Unit	
16)	Tax Rate	
17)	Amount Exempted From Tax	
18)	Details of Tax Exemption (Mandatory if applicable)	
19)	Country of Origin	

SCENARIO 14 (ANSWER)

Additional Information:

No.	Items	Details
	Frequent of Billing Information:	
1)	Frequency of Billing	Leave it blank
2)	Billing Period Start Date	
3)	Billing Period End Date	
	Payment and Prepayment Information:	
1)	Payment Mode	Leave it blank
2)	Supplier's Bank Account Number	
3)	Payment Terms	
4)	Prepayment Amount	
5)	Prepayment Date	
6)	Prepayment Reference Number	
7)	Bill Reference Number	
	Shipping Information:	
1)	Shipping Recipient's Name	Leave it blank
2)	Address	
3)	ID Type	
4)	Registration / Identification / Passport Number	
5)	Shipping Recipient's TIN	
	Import And Export Information:	
1)	Reference Number of Customs Form No.1,9 etc.	Leave it blank
2)	Incoterms	
3)	Free Trade Agreement (FTA) Information	
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)	
5)	Reference Number of Custom Form No.2	
6)	Details of Other Charges	
7)	Details of Other Charges Description	

PROOF

OF

EXPENSE

SCENARIO 15

Issuing self-billed e-Invoice
- **Importation of goods**
- **Handling foreign currency rate**

Your company has imported a custom-made table from a foreign supplier. The transactions details are as follows:

Supplier's information:

Name:	Materials PLT
BRN:	MAT123456
TIN:	-
SST:	-
Email:	materials@mail.com
Tel. no.:	7898495123
Address:	28, Material Street, 95438, Material State, Singapore.

Transaction details:

	Amount
1 unit of custom-made table	SGD 300
Exchange rate (As per K1 Form)	3.30
Amount in RM	RM 990

SCENARIO 15 (ANSWER)

For importation of goods, the deadline for submitting self-billed e-Invoice is **by the end of the 2nd month following the** *month of custom clearance*.

Basic Information:

No.	Items	Details
1)	e-Invoice Code / Number	MATINV-0023 *(As per supplier's invoice no.)*
2)	Date and Time Issued	Current date and time

Supplier And Buyer:

No.	Items	Details
	Supplier Details:	
1)	ID Type	Business Registration No.
2)	Registration / Identification / Passport Number	MAT123456
3)	Tax Identification Number (TIN)	**EI00000000030**
4)	Name	Materials PLT
5)	SST Registration Number	NA
6)	MSIC Code	00000
7)	Business Activity Description	Auto-filled based on code selected ^
8)	Tourism Tax Registration Number	NA
9)	E-mail	materials@mail.com
10)	Telephone Number	7898495123
11)	Address	28, Material Street, 95438, Material State, Singapore.
	Buyer Details:	
1)	Name	Auto-filled
2)	Tax Identification Number (TIN)	Auto-filled
3)	Registration / Identification / Passport Number	Auto-filled
4)	SST Registration Number	Pre-populated * If it was filled up on Taxpayer Profile
5)	Tourism Tax Registration Number	Pre-populated * If it was filled up on Taxpayer Profile
6)	E-mail	Pre-populated * If it was filled up on Taxpayer Profile
7)	Address	Pre-populated * If it was filled up on Taxpayer Profile
8)	Telephone Number	Pre-populated * If it was filled up on Taxpayer Profile

SCENARIO 15 (ANSWER)

Line item:

No.	Items	Details
1)	Currency	SGD
2)	Exchange Rate	3.30
	Line Details:	
3)	Classification Codes	034 Self-billed - Importation of goods
4)	Description of Product or Service	Custom-made table
5)	Product Tariff Code	Leave it blank
6)	Quantity	1
7)	Measurement	Unit
8)	Unit Price	SGD 300
9)	Discount Rate and Amount	Leave it blank
10)	Discount Description	
11)	Fee / Charge Rate and Amount	
12)	Fee / Charge Description	
13)	Tax Type	Not Applicable
14)	Number of Units	Leave it blank
15)	Rate per Unit	
16)	Tax Rate	
17)	Amount Exempted From Tax	
18)	Details of Tax Exemption (Mandatory if applicable)	
19)	Country of Origin	

SCENARIO 15 (ANSWER)

Additional Information:

No.	Items	Details
	Frequent of Billing Information:	
1)	Frequency of Billing	Leave it blank
2)	Billing Period Start Date	
3)	Billing Period End Date	
	Payment and Prepayment Information:	
1)	Payment Mode	Leave it blank
2)	Supplier's Bank Account Number	
3)	Payment Terms	
4)	Prepayment Amount	
5)	Prepayment Date	
6)	Prepayment Reference Number	
7)	Bill Reference Number	
	Shipping Information:	
1)	Shipping Recipient's Name	Leave it blank
2)	Address	
3)	ID Type	
4)	Registration / Identification / Passport Number	
5)	Shipping Recipient's TIN	
	Import And Export Information:	
1)	Reference Number of Customs Form No.1,9 etc.	B15918237487
2)	Incoterms	Leave it blank
3)	Free Trade Agreement (FTA) Information	
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)	
5)	Reference Number of Custom Form No.2	
6)	Details of Other Charges	
7)	Details of Other Charges Description	

SCENARIO 16

Issuing self-billed e-Invoice
- **Importation of services**
- **Handling foreign currency rate**

Your company has outsourced the design of one of the custom-made table to a foreign designer. The transactions details are as follows:

Foreign designer's information:

Name:	Services PLT
BRN:	-
TIN:	-
SST:	-
Email:	services@mail.com
Tel. no.:	78984956163
Address:	49, Services Street, 99138, Services State, Singapore.

Transaction details:

	Amount
Designing custom size table	SGD 500
Exchange rate (As per K1 Form)	3.30
Amount in RM	RM 1,650
Service tax for imported taxable service 8%	RM 132
Total	RM 1,782

SCENARIO 16 (ANSWER)

For importation of services, the deadline for submitting self-billed e-Invoice is **by the end of the following month** from *earlier of payment received and invoice received. (Please note that Service tax is applicable on imported taxable services from foreign service providers)*

Basic Information:

No.	Items	Details
1)	e-Invoice Code / Number	SERVINV-01903 *(As per supplier's invoice no.)*
2)	Date and Time Issued	Current date and time

Supplier And Buyer:

No.	Items	Details
	Supplier Details:	
1)	ID Type	Business Registration No.
2)	Registration / Identification / Passport Number	NA
3)	Tax Identification Number (TIN)	**EI00000000030**
4)	Name	Services PLT
5)	SST Registration Number	NA
6)	MSIC Code	00000
7)	Business Activity Description	Auto-filled based on code selected ^
8)	Tourism Tax Registration Number	NA
9)	E-mail	services@mail.com
10)	Telephone Number	78984956163
11)	Address	49, Services Street, 99138, Services State, Singapore.
	Buyer Details:	
1)	Name	Auto-filled
2)	Tax Identification Number (TIN)	
3)	Registration / Identification / Passport Number	
4)	SST Registration Number	Pre-populated * If it was filled up on Taxpayer Profile
5)	Tourism Tax Registration Number	
6)	E-mail	
7)	Address	
8)	Telephone Number	

SCENARIO 16 (ANSWER)

Line item:

No.	Items	Details
1)	Currency	SGD
2)	Exchange Rate	3.30
	Line Details:	
3)	Classification Codes	035 Self-billed - Importation of services
4)	Description of Product or Service	Designing custom size table
5)	Product Tariff Code	Leave it blank
6)	Quantity	1
7)	Measurement	Unit
8)	Unit Price	SGD 500
9)	Discount Rate and Amount	Leave it blank
10)	Discount Description	
11)	Fee / Charge Rate and Amount	
12)	Fee / Charge Description	
13)	Tax Type	Service Tax
14)	Number of Units	Leave it blank
15)	Rate per Unit	
16)	Tax Rate	8%
17)	Amount Exempted From Tax	Leave it blank
18)	Details of Tax Exemption (Mandatory if applicable)	
19)	Country of Origin	

SCENARIO 16 (ANSWER)

Additional Information:

No.	Items	Details
	Frequent of Billing Information:	
1)	Frequency of Billing	Leave it blank
2)	Billing Period Start Date	
3)	Billing Period End Date	
	Payment and Prepayment Information:	
1)	Payment Mode	Leave it blank
2)	Supplier's Bank Account Number	
3)	Payment Terms	
4)	Prepayment Amount	
5)	Prepayment Date	
6)	Prepayment Reference Number	
7)	Bill Reference Number	
	Shipping Information:	
1)	Shipping Recipient's Name	Leave it blank
2)	Address	
3)	ID Type	
4)	Registration / Identification / Passport Number	
5)	Shipping Recipient's TIN	
	Import And Export Information:	
1)	Reference Number of Customs Form No.1,9 etc.	Leave it blank
2)	Incoterms	
3)	Free Trade Agreement (FTA) Information	
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)	
5)	Reference Number of Custom Form No.2	
6)	Details of Other Charges	
7)	Details of Other Charges Description	

SCENARIO 17

Issuing self-billed e-Invoice
-    **Payments to Agents/Dealers/Distributors**

Your company has engaged a sales agent to boost sales, and he is entitled to a commission based on the sales he generates for the company. The transaction details are as follows:

Agent's information:

Name:	Jeremy Low Jing Herng
I/C No.:	991011106397
TIN:	-
SST:	-
Email:	jeremy@stanleyco.com.my
Tel. no.:	012-3456 789
Address:	Suite 15, 6th Floor, IOI Business Park, Bandar Puchong Jaya, 47170 Puchong, Selangor.

Transaction details:

	Amount (RM)
5% sales commission for INV-0001	1,750
5% sales commission for INV-0002	500
Total	2,250

SCENARIO 17 (ANSWER)

Basic Information:

No.	Items	Details
1)	e-Invoice Code / Number	AGT-0001
2)	Date and Time Issued	Current date and time

Supplier And Buyer:

No.	Items	Details
	Supplier Details:	
1)	ID Type	Identification Card No.
2)	Registration / Identification / Passport Number	991011106397
3)	Tax Identification Number (TIN)	EI00000000010
4)	Name	Jeremy Low Jing Herng
5)	SST Registration Number	NA
6)	MSIC Code	00000
7)	Business Activity Description	Auto-filled based on code selected ^
8)	Tourism Tax Registration Number	NA
9)	E-mail	jeremy@stanleyco.com.my
10)	Telephone Number	012-3456 789
11)	Address	Suite 15, 6th Floor, IOI Business Park, Bandar Puchong Jaya, 47170 Puchong, Selangor.
	Buyer Details:	
1)	Name	Auto-filled
2)	Tax Identification Number (TIN)	
3)	Registration / Identification / Passport Number	
4)	SST Registration Number	Pre-populated * If it was filled up on Taxpayer Profile
5)	Tourism Tax Registration Number	
6)	E-mail	
7)	Address	
8)	Telephone Number	

SCENARIO 17 (ANSWER)

Line item:

No.	Items	Details		
1)	Currency	MYR		
2)	Exchange Rate	Leave it blank		
	Line Details:	**Line 1**		**Line 2**
3)	Classification Codes	037 Self-billed - Monetary payment to agents, dealers or distributors		037 Self-billed - Monetary payment to agents, dealers or distributors
4)	Description of Product or Service	5% sales commission for INV-0001		5% sales commission for INV-0002
5)	Product Tariff Code	Leave it blank		Leave it blank
6)	Quantity	1		1
7)	Measurement	Unit		Unit
8)	Unit Price	RM1,750		RM500
9)	Discount Rate and Amount	Leave it blank		Leave it blank
10)	Discount Description			
11)	Fee / Charge Rate and Amount			
12)	Fee / Charge Description			
13)	Tax Type	Not applicable		Not applicable
14)	Number of Units	Leave it blank		Leave it blank
15)	Rate per Unit			
16)	Tax Rate			
17)	Amount Exempted From Tax			
18)	Details of Tax Exemption (Mandatory if applicable)			
19)	Country of Origin			

SCENARIO 17 (ANSWER)

Additional Information:

No.	Items	Details
	Frequent of Billing Information:	
1)	Frequency of Billing	
2)	Billing Period Start Date	Leave it blank
3)	Billing Period End Date	
	Payment and Prepayment Information:	
1)	Payment Mode	
2)	Supplier's Bank Account Number	
3)	Payment Terms	
4)	Prepayment Amount	Leave it blank
5)	Prepayment Date	
6)	Prepayment Reference Number	
7)	Bill Reference Number	
	Shipping Information:	
1)	Shipping Recipient's Name	
2)	Address	
3)	ID Type	Leave it blank
4)	Registration / Identification / Passport Number	
5)	Shipping Recipient's TIN	
	Import And Export Information:	
1)	Reference Number of Customs Form No.1,9 etc.	
2)	Incoterms	
3)	Free Trade Agreement (FTA) Information	
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)	Leave it blank
5)	Reference Number of Custom Form No.2	
6)	Details of Other Charges	
7)	Details of Other Charges Description	

SCENARIO 18

Issuing self-billed e-Invoice
- **Payments to Individual Landlord**

Your company has rented a warehouse from an **individual landlord** for a **monthly rental of RM1,500**. You have obtained his confirmation that he is not running a rental business under Income Tax Act. And the landlord's information are as follows:

Name:	Jeremy Low Jing Herng
I/C No.:	991011106397
TIN:	-
SST:	-
Email:	-
Tel. no.:	012-3456 789
Address:	Suite 15, 6th Floor, IOI Business Park, Bandar Puchong Jaya, 47170 Puchong, Selangor.

SCENARIO 18 (ANSWER)

Basic Information:

No.	Items	Details
1)	e-Invoice Code / Number	LLD-0001
2)	Date and Time Issued	Current date and time

Supplier And Buyer:

No.	Items	Details
	Supplier Details:	
1)	ID Type	Identification Card No.
2)	Registration / Identification / Passport Number	991011106397
3)	Tax Identification Number (TIN)	EI00000000010
4)	Name	Jeremy Low Jing Herng
5)	SST Registration Number	NA
6)	MSIC Code	00000
7)	Business Activity Description	Auto-filled based on code selected ^
8)	Tourism Tax Registration Number	NA
9)	E-mail	jeremy@stanleyco.com.my
10)	Telephone Number	012-3456 789
11)	Address	Suite 15, 6th Floor, IOI Business Park, Bandar Puchong Jaya, 47170 Puchong, Selangor.
	Buyer Details:	
1)	Name	Auto-filled
2)	Tax Identification Number (TIN)	
3)	Registration / Identification / Passport Number	
4)	SST Registration Number	Pre-populated
5)	Tourism Tax Registration Number	* If it was filled up on Taxpayer Profile
6)	E-mail	
7)	Address	
8)	Telephone Number	

SCENARIO 18 (ANSWER)

Line item:

No.	Items	Details
1)	Currency	MYR
2)	Exchange Rate	Leave it blank
	Line Details:	
3)	Classification Codes	036 Self-billed - Others
4)	Description of Product or Service	Monthly rental of warehouse (March 2025)
5)	Product Tariff Code	Leave it blank
6)	Quantity	1
7)	Measurement	Month
8)	Unit Price	RM1,500
9)	Discount Rate and Amount	Leave it blank
10)	Discount Description	
11)	Fee / Charge Rate and Amount	
12)	Fee / Charge Description	
13)	Tax Type	Not applicable
14)	Number of Units	Leave it blank
15)	Rate per Unit	
16)	Tax Rate	
17)	Amount Exempted From Tax	
18)	Details of Tax Exemption (Mandatory if applicable)	
19)	Country of Origin	

SCENARIO 18 (ANSWER)

Additional Information:

No.	Items	Details
	Frequent of Billing Information:	
1)	Frequency of Billing	Leave it blank
2)	Billing Period Start Date	
3)	Billing Period End Date	
	Payment and Prepayment Information:	
1)	Payment Mode	Leave it blank
2)	Supplier's Bank Account Number	
3)	Payment Terms	
4)	Prepayment Amount	
5)	Prepayment Date	
6)	Prepayment Reference Number	
7)	Bill Reference Number	
	Shipping Information:	
1)	Shipping Recipient's Name	Leave it blank
2)	Address	
3)	ID Type	
4)	Registration / Identification / Passport Number	
5)	Shipping Recipient's TIN	
	Import And Export Information:	
1)	Reference Number of Customs Form No.1,9 etc.	Leave it blank
2)	Incoterms	
3)	Free Trade Agreement (FTA) Information	
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)	
5)	Reference Number of Custom Form No.2	
6)	Details of Other Charges	
7)	Details of Other Charges Description	

SCENARIO 19

Issuing self-billed e-Invoice
- **Interest payment to related company**

Your company has obtained a loan from a related company. The loan arrangements are as follows:

Related company's information:

Name:	StanleyCo Tax Consultants Sdn. Bhd.
BRN:	200601001522
TIN:	C12001374060
Tel. no.:	03-8076 8717
Address:	Suite 15, 6th Floor, IOI Business Park, Bandar Puchong Jaya, 47170 Puchong, Selangor.

Loan amount:

	Amount (RM)
Loan amount (for 1 year)	100,000
3.5% interest rate	3,500
Total amount to be repaid	103,500

Repayment schedule:

Month	Opening Balance	Interest	Capital Repayment	Closing Balance	
1	103,500	533	8,092	94,875	(This month)
2	94,875	490	8,135	86,250	
3	86,250	447	8,178	77,625	
4	77,625	403	8,222	69,000	
5	69,000	359	8,266	60,375	
6	60,375	315	8,310	51,750	
7	51,750	271	8,354	43,125	
8	43,125	226	8,399	34,500	
9	34,500	182	8,443	25,875	
10	25,875	137	8,488	17,250	
11	17,250	91	8,534	8,625	
12	8,625	46	8,579	0	
Total		3,500	100,000		

SCENARIO 19 (ANSWER)

Basic Information:

No.	Items	Details
1)	e-Invoice Code / Number	STCINV-01234
2)	Date and Time Issued	Current date and time

Supplier And Buyer:

No.	Items	Details
	Supplier Details:	
1)	ID Type	Business Registration Number
2)	Registration / Identification / Passport Number	200601001522
3)	Tax Identification Number (TIN)	C12001374060
4)	Name	StanleyCo Tax Consultants Sdn. Bhd.
5)	SST Registration Number	NA
6)	MSIC Code	00000
7)	Business Activity Description	Auto-filled based on code selected ^
8)	Tourism Tax Registration Number	NA
9)	E-mail	Leave it blank
10)	Telephone Number	03-8076 8717
11)	Address	Suite 15, 6th Floor, IOI Business Park, Bandar Puchong Jaya, 47170 Puchong, Selangor.
	Buyer Details:	
1)	Name	Auto-filled
2)	Tax Identification Number (TIN)	
3)	Registration / Identification / Passport Number	
4)	SST Registration Number	Pre-populated * If it was filled up on Taxpayer Profile
5)	Tourism Tax Registration Number	
6)	E-mail	
7)	Address	
8)	Telephone Number	

SCENARIO 19 (ANSWER)

Line item:

No.	Items	Details
1)	Currency	MYR
2)	Exchange Rate	Leave it blank
	Line Details:	
3)	Classification Codes	036 Self-billed - Others
4)	Description of Product or Service	Loan interest (March 2025)
5)	Product Tariff Code	Leave it blank
6)	Quantity	1
7)	Measurement	Month
8)	Unit Price	RM533
9)	Discount Rate and Amount	Leave it blank
10)	Discount Description	
11)	Fee / Charge Rate and Amount	
12)	Fee / Charge Description	
13)	Tax Type	Not applicable
14)	Number of Units	Leave it blank
15)	Rate per Unit	
16)	Tax Rate	
17)	Amount Exempted From Tax	
18)	Details of Tax Exemption (Mandatory if applicable)	
19)	Country of Origin	

SCENARIO 19 (ANSWER)

Additional Information:

No.	Items	Details
	Frequent of Billing Information:	
1)	Frequency of Billing	Leave it blank
2)	Billing Period Start Date	
3)	Billing Period End Date	
	Payment and Prepayment Information:	
1)	Payment Mode	Leave it blank
2)	Supplier's Bank Account Number	
3)	Payment Terms	
4)	Prepayment Amount	
5)	Prepayment Date	
6)	Prepayment Reference Number	
7)	Bill Reference Number	
	Shipping Information:	
1)	Shipping Recipient's Name	Leave it blank
2)	Address	
3)	ID Type	
4)	Registration / Identification / Passport Number	
5)	Shipping Recipient's TIN	
	Import And Export Information:	
1)	Reference Number of Customs Form No.1,9 etc.	Leave it blank
2)	Incoterms	
3)	Free Trade Agreement (FTA) Information	
4)	Authorization Number for Certified Exporter (e.g., ATIGA number)	
5)	Reference Number of Custom Form No.2	
6)	Details of Other Charges	
7)	Details of Other Charges Description	

RECONCILIATION OF E-INVOICE RECORDS

INCOME STATEMENT FOR MARCH 2025			MyInvois Portal	Difference	Remark
	RM	RM	RM	RM	
REVENUE					
Sales		181,000			
Sales return		(400)			
		180,600			
LESS: COST OF GOODS SOLD					
Opening inventories	10,000				
Purchases					
- Local	60,000				
- Foreign	990				
- Micro SME	2,000				
Carriage inwards	5,000				
Import tax	99				
Closing inventories	(8,000)				
Designer fees					
- Local	3,000				
- Foreign	1,650				
Import service tax	132				
Direct wages	8,000				
Factory electricity	15,000				
Depreciation of machinery	10,000				
Security charges	12,000				
Upkeep of machinery	2,000				
TOTAL COST OF GOODS SOLD		(121,871)			
GROSS PROFIT		58,729			
OTHER OPERATING INCOME					
Dividend income – foreign	16,500				
Gain on disposal	2,000				
Interest income	31				
Insurance claim	12,000				
Rental income	5,000				
		35,531			

INCOME STATEMENT FOR MARCH 2025			MyInvois Portal	Difference	Remark
	RM	RM	RM	RM	
LESS: OPERATING EXPENSES					
Accounting fee	2,000				
Bank charges	30				
Commission	2,250				
Depreciation of fixed assets	5,000				
Entertainment	50				
EPF	2,400				
Insurance	1,200				
Loan interest	533				
Medical expenses	200				
Parking	280				
Petrol	800				
Printing and stationery	150				
Professional fee	500				
Realised loss on foreign exchange	20				
Rental of warehouse	1,500				
Salaries	20,000				
Secretary fee	200				
SOCSO	150				
Telephone charges	600				
Water charges	50				
		(37,913)			
PROFIT BEFORE TAX		56,347			